

Sample coding for Other Instructional Programs:

EFM 45 Report: Report under regular instruction, page 5E, columns 1 and/or 2

Definition: Programs that provide students in prekindergarten through grade 12 with learning experiences not included in Regular Programs.

Elementary K-8

	Fund	Program	Function	Object	Cost Center	Description
Alternative Education	100	4200	1000	1010	95	Teacher salary
	100	4200	1000	2010	95	Teacher benefits, excluding retirement/tuition
	100	4200	1000	2310	95	Teacher retirement
	100	4200	1000	2510	95	Teacher tuition
	100	4200	1000	1020	95	Ed Tech salary
	100	4200	1000	2020	95	Ed Tech benefits, excluding retirement/tuition
	100	4200	1000	2320	95	Ed Tech retirement
	100	4200	1000	2520	95	Ed Tech tuition
	100	4200	1000	1210	95	Tutor salary
	100	4200	1000	2030	95	Tutor benefits
	100	4200	1000	2330	95	Tutor retirement
	100	4200	1000	1230	95	Substitute salary
	100	4200	1000	2030	95	Substitute benefits, excluding retirement/tuition
	100	4200	1000	2330	95	Substitute retirement
	100	4200	1000	2530	95	Substitute tuition
	100	4200	1000	1500	95	Regular Stipend
	100	4200	1000	1510	95	Department Head Stipend
	100	4200	1000	1560	95	Teacher Leader Stipend
	100	4200	1000	2000	95	Stipend benefits
	100	4200	1000	2300	95	Stipend retirement
	100	4200	1000	3000	95	Purchased Professional Services
	100	4200	1000	3300	95	Employee Training and Development
	100	4200	1000	4000	95	Purchased Property Services
	100	4200	1000	4320	95	Technology Related Repairs and Maintenance
	100	4200	1000	4330	95	Software Related Repairs and Maintenance
	100	4200	1000	4430	95	Rental of Technology Equipment
	100	4200	1000	5000	95	Other Purchased Services
	100	4200	1000	5610	95	Tuition paid to other school administrative units
	100	4200	1000	5630	95	Tuition paid to private schools
	100	4200	1000	5640	95	Tuition paid to Educational Service Agencies (ie - assessments to regional programs)
	100	4200	1000	5690	95	Other tuition paid
	100	4200	1000	5800	95	Employee Travel, excluding Professional Development
	100	4200	1000	5810	95	Employee Travel for Professional Development
	100	4200	1000	6000	95	Other Supplies (not delineated in 6000 range below)
	100	4200	1000	6100	95	Instructional supplies
	100	4200	1000	6400	95	Books
	100	4200	1000	6500	95	Technology Related Supplies
	100	4200	1000	7000	95	Property (fixed asset)
	100	4200	1000	7001	95	Property (supply asset)
	100	4200	1000	7100	95	Land
	100	4200	1000	7200	95	Buildings
	100	4200	1000	7340	95	Technology related hardware (fixed asset)
	100	4200	1000	7341	95	Technology related hardware (supply asset)
	100	4200	1000	7350	95	Technology related software (fixed asset)
	100	4200	1000	7351	95	Technology related software (supply asset)
	100	4200	1000	8000	95	Miscellaneous
	100	4200	1000	9000	95	Other Items
Instructional Field trips	100	4200	2700	8500	95	Field trip costs

Secondary 9-12 Same coding string as above but use 99 cost center